

**TO THE READERS OF PAEROA COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Paeroa College (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board Members are responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on cover page Members of the Board Schedule, page 1 Statement of Responsibility, Kiwisport note and Good Employer Statement, Analysis of Variance report, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



R K Owen
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

PAEROA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	113
Principal:	Amy Hacker
School Address:	Te Aroha Road, Paeroa
School Postal Address:	PO Box 144, Paeroa, 3640
School Phone:	07 862 7579
School Email:	DebbieG@paeroacollege.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Conall Buchanan	Presiding Member	Re-Elected August 2022	Sep-25
Amy Hacker	Principal ex Officio	ex Officio	
Steven Hill	Parent Representative	Elected	Sep-22
Jo Tilsley	Parent Representative	Re-Elected August 2022	Sep-25
Larn Wilkinson	Parent Representative	Elected August 2022	Sep-25
John Dustow	Parent Representative	Elected August 2022	Sep-25
Chrissy Te Teira	Parent Representative	Elected August 2022	Sep-25
Ursula Johnson	Staff Representative	Elected	Sep-22
Grant van de Wetering	Staff Representative	Elected August 2022	Sep-25
Hayden Lance	Student Representative	Elected	Dec-22

Accountant / Service Provider:	PKF Tauranga Ltd
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PAEROA COLLEGE

Annual Report - For the year ended 31 December 2022

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Paeroa College

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Conall Buchanan

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

31/5/23

Date:

Amy Lisa Hacker

Full Name of Principal

[Signature]

Signature of Principal

31/5/23

Date:

Paeroa College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Restated \$
Revenue				
Government Grants	2	6,809,291	2,411,981	6,446,232
Locally Raised Funds	3	152,593	172,447	160,633
Interest Income		15,046	3,800	7,142
Gain on Sale of Property, Plant and Equipment		-	-	968
Total Revenue		6,976,930	2,588,228	6,614,975
Expenses				
Locally Raised Funds	3	68,076	47,963	45,872
Learning Resources	4	5,211,005	1,391,254	5,184,254
Administration	5	539,884	586,179	391,232
Finance		7,257	-	7,662
Property	6	978,787	785,782	882,936
Loss on Disposal of Property, Plant and Equipment		275	-	1,994
		6,805,284	2,811,178	6,513,950
Net Surplus / (Deficit) for the year		171,646	(222,950)	101,025
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		171,646	(222,950)	101,025

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Paeroa College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Equity at 1 January		1,019,112	996,078	820,935
Total comprehensive revenue and expense for the year		171,646	(222,950)	101,025
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	33,050
RTLB Prior year adjustment		-	-	64,101
Equity at 31 December		1,190,758	773,128	1,019,112
Accumulated comprehensive revenue and expense		1,190,758	773,128	1,019,112
Equity at 31 December		1,190,758	773,128	1,019,112

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



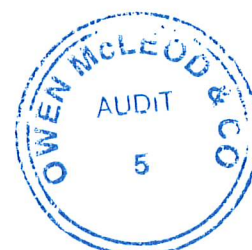
Paeroa College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	604,270	46,161	750,515
Accounts Receivable	8	365,282	342,000	400,923
GST Receivable		42,867	15,000	16,712
Prepayments		35,381	11,000	10,172
Inventories	9	26,735	20,000	19,268
Investments	10	299,561	416,125	384,005
		1,374,096	850,286	1,581,595
Current Liabilities				
Accounts Payable	12	438,455	414,000	424,891
Revenue Received in Advance	13	31,739	35,000	37,587
Painting Contract Liability	15	39,594	39,594	39,594
Finance Lease Liability	16	37,961	41,000	47,755
Funds held for Capital Works Projects	17	130,041	-	471,933
Funds for Resource Teachers of Learning & Behaviour services		182,164	118,357	213,173
		859,954	647,951	1,234,933
Working Capital Surplus/(Deficit)		514,142	202,335	346,662
Non-current Assets				
Property, Plant and Equipment	11	831,274	723,093	827,241
		831,274	723,093	827,241
Non-current Liabilities				
Provision for Cyclical Maintenance	14	136,322	136,300	109,058
Painting Contract Liability	15	-	-	10,825
Finance Lease Liability	16	18,336	16,000	34,908
		154,658	152,300	154,791
Net Assets		1,190,758	773,128	1,019,112
Equity		1,190,758	773,128	1,019,112

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



Paeroa College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,150,517	1,942,481	1,628,095
Locally Raised Funds		174,709	190,447	148,773
International Students		-	12,000	-
Goods and Services Tax (net)		(26,151)	2,000	(14,185)
Payments to Employees		(904,441)	(812,934)	(773,025)
Payments to Suppliers		(1,025,513)	(1,355,344)	(665,032)
Interest Paid		(7,257)	-	(7,662)
Interest Received		11,919	3,300	7,192
Net cash from/(to) Operating Activities		373,783	(18,050)	324,156
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(153,957)	(52,593)	(253,525)
Purchase of Investments/Proceeds from Investments		84,444	(12,120)	(26,490)
Net cash from/(to) Investing Activities		(69,513)	(64,713)	(280,015)
Cash flows from Financing Activities				
Finance Lease Payments		(38,020)	(26,000)	(34,277)
Painting contract payments		(39,594)	(10,800)	(39,594)
Funds Administered on Behalf of Third Parties		(372,901)	(564,776)	282,742
Net cash from/(to) Financing Activities		(450,515)	(601,576)	208,871
Net increase/(decrease) in cash and cash equivalents		(146,245)	(684,339)	253,012
Cash and cash equivalents at the beginning of the year	7	750,515	730,500	497,503
Cash and cash equivalents at the end of the year	7	604,270	46,161	750,515

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Paeroa College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Paeroa College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:



Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23(b).

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.



g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	4–10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available



information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from Students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of Student fees, should the School be unable to provide the services to which they relate.

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

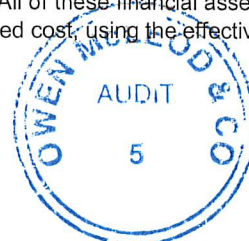
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.



The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

t) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

v) Services received in-kind"

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Government Grants - Ministry of Education	2,088,311	1,853,380	1,948,203
Teachers' Salaries Grants	3,996,399	-	3,856,919
Use of Land and Buildings Grants	665,277	500,000	582,509
Other Government Grants	59,304	58,601	58,601
	<u>6,809,291</u>	<u>2,411,981</u>	<u>6,446,232</u>

The school has opted in to the donations scheme for this year. Total amount received was \$43,950.

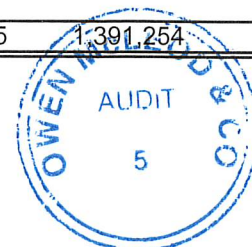
3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	19,621	7,000	41,468
Curriculum related Activities - Purchase of goods and services	25,162	66,987	21,540
Fees for Extra Curricular Activities	30,112	16,310	31,518
Trading	36,976	33,300	34,767
Fundraising & Community Grants	834	1,600	1,954
Other Revenue	39,888	35,250	29,386
International Student Fees	-	12,000	-
	<u>152,593</u>	<u>172,447</u>	<u>160,633</u>
Expenses			
Extra Curricular Activities Costs	19,682	5,910	5,814
Trading	48,394	34,853	37,974
Fundraising and Community Grant Costs	-	-	1,728
International Student - Student Recruitment	-	1,300	-
International Student - Employee Benefit - Salaries	-	500	-
International Student - Other Expenses	-	5,400	356
	<u>68,076</u>	<u>47,963</u>	<u>45,872</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>84,517</u>	<u>124,484</u>	<u>114,761</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Curricular	512,076	754,763	571,437
Equipment Repairs	-	-	903
Information and Communication Technology	660	3,000	39,398
Employee Benefits - Salaries	4,516,985	484,991	4,414,878
Staff Development	13,709	17,000	21,571
Depreciation	167,575	131,500	136,067
	<u>5,211,005</u>	<u>1,391,254</u>	<u>5,184,254</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual Restated \$
Audit Fee	7,868	11,369	10,906
Board Fees	3,180	4,000	3,065
Board Expenses	10,575	4,560	5,095
Communication	14,384	19,920	13,585
Consumables	13,866	24,500	17,572
MOE School Lunches	181,730	200,000	-
Operating Lease	1,979	2,600	(38)
Other	46,118	121,297	160,602
Employee Benefits - Salaries	233,498	169,725	156,020
Insurance	9,947	10,008	8,187
Service Providers, Contractors and Consultancy	16,739	18,200	16,238
	<u>539,884</u>	<u>586,179</u>	<u>391,232</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	16,525	15,000	17,934
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Provision	62,689	27,264	49,436
Grounds	29,184	36,500	33,509
Heat, Light and Water	24,537	28,500	28,498
Rates	4,613	5,000	4,467
Repairs and Maintenance	12,621	10,500	8,585
Use of Land and Buildings	665,277	500,000	582,509
Security	5,854	6,000	8,746
Employee Benefits - Salaries	157,487	157,018	149,252
	<u>978,787</u>	<u>785,782</u>	<u>882,936</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

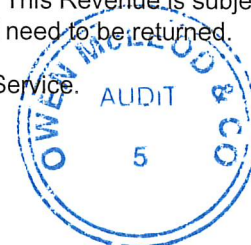
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	493,000	46,161	730,515
Short-term Bank Deposits	111,270	-	20,000
Cash and cash equivalents for Statement of Cash Flows	<u>604,270</u>	<u>46,161</u>	<u>750,515</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$604,270 Cash and Cash Equivalents, \$130,041 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$604,270 Cash and Cash Equivalents, \$31,739 of Revenue in Advance is held by the School. This Revenue is subject to conditions which specify how the funds are to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$604,270 Cash and Cash Equivalents, \$150,219 is held by the Group on behalf of the RTLB Service.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	14,457	10,000	42,421
Receivables from the Ministry of Education	-	-	30,407
Interest Receivable	4,585	2,000	1,458
Banking Staffing Underuse	11,942	-	-
Teacher Salaries Grant Receivable	334,298	330,000	326,637
	<u>365,282</u>	<u>342,000</u>	<u>400,923</u>
Receivables from Exchange Transactions	19,042	12,000	43,879
Receivables from Non-Exchange Transactions	346,240	330,000	357,044
	<u>365,282</u>	<u>342,000</u>	<u>400,923</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	569	-	375
School Uniforms	26,166	20,000	18,893
	<u>26,735</u>	<u>20,000</u>	<u>19,268</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	299,561	416,125	384,005
Total Investments	<u>299,561</u>	<u>416,125</u>	<u>384,005</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	67,506	-	-	-	(2,025)	65,481
Building Improvements	87,185	-	-	-	(3,429)	83,756
Furniture and Equipment	417,759	113,127	-	-	(66,247)	464,639
Information and Communication Technology	97,668	27,587	-	-	(37,632)	87,623
Motor Vehicles	39,162	-	-	-	(5,390)	33,772
RTL Assets	34,763	13,244	-	-	(6,154)	41,853
Leased Assets	72,763	17,928	(275)	-	(45,394)	45,021
Library Resources	10,435	-	-	-	(1,304)	9,131
Balance at 31 December 2022	<u>827,241</u>	<u>171,885</u>	<u>(275)</u>	<u>-</u>	<u>(167,575)</u>	<u>831,276</u>

The net carrying value of furniture and equipment held under a finance lease is \$45,021 (2021: \$72,763)



Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	80,985	(15,504)	65,481	80,985	(13,479)	67,506
Building Improvements	124,659	(40,902)	83,757	124,659	(37,474)	87,185
Furniture and Equipment	1,269,799	(805,159)	464,640	1,181,814	(764,055)	417,759
Information and Communication Technology	251,498	(163,876)	87,622	229,379	(131,711)	97,668
Motor Vehicles	138,501	(104,729)	33,772	161,083	(121,921)	39,162
RTL Assets	49,989	(8,137)	41,852	41,446	(6,683)	34,763
Leased Assets	145,941	(100,921)	45,020	148,474	(75,711)	72,763
Library Resources	129,344	(120,214)	9,130	129,344	(118,909)	10,435
Balance at 31 December	2,190,716	(1,359,442)	831,274	2,097,184	(1,269,943)	827,241

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	61,604	50,000	63,623
Employee Entitlements - Salaries	354,056	345,000	342,466
Employee Entitlements - Leave Accrual	22,795	19,000	18,802
	438,455	414,000	424,891
Payables for Exchange Transactions	438,455	414,000	424,891
	438,455	414,000	424,891

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	31,739	35,000	37,587
	31,739	35,000	37,587



14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	109,058	109,058	81,792
Increase to the Provision During the Year	27,264	27,242	27,266
Provision at the End of the Year	136,322	136,300	109,058
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	136,322	136,300	109,058
	136,322	136,300	109,058

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	39,594	39,594	39,594
Due after one year	-	-	10,825
	39,594	39,594	50,419

In 2017 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$39,594. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	41,110	42,000	53,702
Later than One Year and no Later than Five Years	19,422	20,000	36,673
Future Finance Charges	(4,235)	(5,000)	(7,913)
	56,297	57,000	82,463
Represented by			
Finance lease liability - Current	37,961	41,000	47,555
Finance lease liability - Non current	18,336	16,000	34,908
	56,297	57,000	82,463



17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Combined Block Refurbishment -Science 201646	469,395	308,796	(661,018)	-	117,173
Plumbing Works 227143	2,538	-	(2,538)	-	-
5ya Replace Flooring/Wall Linings 238179/237109	-	98,467	(97,556)	-	911
5ya Drainage 227142	-	11,957	-	-	11,957
Totals	471,933	419,219	(761,112)	-	130,041

Represented by:

Funds Held on Behalf of the Ministry of Education	130,041
Funds Receivable from the Ministry of Education	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Science Block	10,372	-	-	(10,372)	-
SIP Project 222953	142,815	17,162	(160,180)	202	-
Combined Block Refurbishments Project & Electrical Upgrade 201646	-	510,372	(40,977)	-	469,395
Plumbing Works 227143	-	28,665	(26,127)	-	2,538
Totals	153,187	556,199	(227,284)	(10,170)	471,933

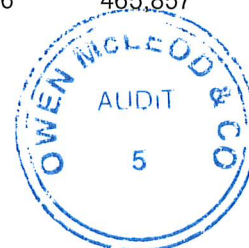
Represented by:

Funds Held on Behalf of the Ministry of Education	471,933
Funds Receivable from the Ministry of Education	-

18. Funds for Resource Teachers of Learning and Behaviour Services (RTLBS) - Revenue in Advance

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds held at beginning of the year	213,173	213,173	249,177
<i>Revenue</i>			
Teachers' Salary Grant	1,386,953	-	1,458,682
Administration Grant	49,256	56,644	48,586
Learning Support Funding	101,803	101,802	99,806
Travel Grant	90,638	90,638	90,638
Other Revenue	4,323	3,600	19,420
	1,632,973	252,684	1,717,132
Total funds available	1,846,146	465,857	1,966,309



Expenses

Employee Benefit - Salaries	1,409,617	-	1,458,682
Administration	94,566	121,000	91,447
Learning Support	92,166	148,000	149,745
Travel	60,157	99,000	63,895
Other Expenses	7,475	19,500	
	<u>1,663,981</u>	<u>387,500</u>	<u>1,763,769</u>
Purchase of Assets	(41,852)	40,000	(24,130)
RTLB Assets held included in Note 11	41,852		34,763
Funds Held at Year End	<u>182,164</u>	<u>118,357</u>	<u>213,173</u>
Current Assets			
Cash at bank	150,219	-	172,990
GST	-	-	3,436
Non Current Assets			
Property Plant and Equipment	41,852	-	34,763
Total assets	<u>192,071</u>	<u>-</u>	<u>211,189</u>
Current Liabilities			
Operating Creditors	4,705	-	4,638
GST	3,700	-	-
Finance Lease - Current	4,287	-	6,919
Non Current Liabilities			
Finance Lease - Term	3,326	-	2,335
Total Liabilities	<u>16,017</u>	<u>-</u>	<u>13,892</u>
Net Assets	<u>176,054</u>	<u>-</u>	<u>197,297</u>
Equity	<u>176,054</u>	<u>-</u>	<u>197,297</u>

19. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,180	3,065
<i>Leadership Team</i>		
Remuneration	527,447	504,460
Full-time equivalent members	4	4
Total key management personnel remuneration	530,627	507,525

There are 8 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance 2 members and Property 2 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	6.00	6.00
110 - 120	2.00	3.00
120 - 130	2.00	1.00
	10.00	10.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	\$33,647
Number of People	-	2



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022, (except as noted below). (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

TAPE/CA Wash up

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting .

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

a) 5YA Combined Block Refurbishment project and electrical upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$819,168 has been received of which \$701,995 has been spent on the project to date.

b) 5YA Replace Flooring and Wall linings to be completed in 2023, \$98,467 has been received of which \$97,556 has been spent on the project to date.

c) 5YA Drainage Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$11,957 has been received during the year.

(Capital commitments at 31 December 2021: \$471,933)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's Buildings. The amount committed on the Contract is:

	2022 Actual \$	2021 Actual \$
No later than One Year	17,544	11,197
Later than One Year and No Later than Five Years	-	17,544
	<u>17,544</u>	<u>28,741</u>



24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	604,270	46,161	750,515
Receivables	365,282	342,000	400,923
Investments - Term Deposits	299,561	416,125	384,005
Total Financial assets measured at amortised cost	1,269,113	804,286	1,535,443

Financial liabilities measured at amortised cost

Payables	438,455	414,000	424,891
Finance Leases	56,297	57,000	82,663
Painting Contract Liability	39,594	39,594	50,419
Total Financial Liabilities Measured at Amortised Cost	534,346	510,594	557,973

25. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

27 Charitable Trust - Controlled Entity

The Paeroa College Charitable Trust has been established to advance education for people within Paeroa Community and provide other benefits to the community. The Trust is controlled by the College. Consolidation was not made due to there were no significant transactions during the year and the Trust's net assets of \$9,764 is not material to the Paeroa College's financial statements.

28 - Restatement

The Accounting Treatment of the RTLB for lead schools changed during the year and this resulted to a restatement of 2021 comparatives. The revenue and Expenses of RTLB are now recognised in the Statement of Comprehensive Revenue and Expense.

Prior year adjustments done to reflect the 2021 RTLB revenue and expenses. This adjustment reduced the 2021 surplus by \$64,101, which accounted as prior year adjustment in the Statement of Changes in Net Assets/Equity. The Learning resources increased by \$1,739,152 and Administration Expenses increased by \$41,950.

The 2021 financial statements have been restated to correct the accounting treatment of RTLB due to the amount is material. The effect of the restatement summarised below.

Statement of Comprehensive Revenue and Expense

Increase in Government Grants - Ministry of Education	1,717,001
Increase in Learning Resources Expenses	1,739,152
Increase in Administration Expenses	41,950

Statement of Changes in Net Assets/Equity

Decrease in Total Comprehensive Revenue and expense for the year	64,101
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The impacted notes have been restated to reflect the corrections- note 2, 4 & 5.



Paeroa College

Kiwisport Statement

Kiwisport is a Government funding initiative to support Students' participation in organised sport. In 2022, the School received total Kiwisport funding of \$6,562 excluding GST. The funding was spent on Sporting endeavours in the 2022 year.

Paeroa College

Statement of Good Employer

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer Paeroa College	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Paeroa College takes a number of steps, including:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Reporting all Incidents and near misses • Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Paeroa College's EEO program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>We have an EEO policy that emphasises Paeroa College's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>Employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For</p>

	<p>example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives. We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>We typically have a low number of applications as we are somewhat geographically isolated. This makes it challenging for the diversity in our workforce to reflect our student population. Nevertheless, approximately 1/3 of our staff whakapapa Māori.</p> <p>We have termly whānau hui in which we consult with families face-to-face to ensure we fully understand their dreams and aspirations for their tamariki.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional to assist employees to develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members, and/or specialists from other schools.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle and appraisal systems run throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative teaching, self-reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open</p>

	<p>communication. This includes providing a safe and healthy work environment and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
How are you recognising the employment requirements of women?	<p>We implement family-friendly policies for all genders such as parental leave and flexible meeting schedules to support working parents.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>We currently have no persons employed with disabilities. However, all buildings are accessible, and provided with ramps. In addition, the school has recently been outfitted with tactiles for the visually impaired. We have 2x accessible toilets, on either side of the college.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	yes	
Does your EEO programme/policy set priorities and objectives?	yes	